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January 29, 2007

Federal Election Commission
Reports Analysis Division
Washington, D.C. 20463

This letter is in response to your letter requesting additional information dated December 28, 2006. Enclosed, please find a copy of the refund check submitted to the National Thoroughbred Racing Association - PAC.

If you require any additional information, please contact me at 312-225-3444.

Sincerely,

Sheila L. Jackson
Treasurer